

9898

☐ VOID☐ CORRECTED

| | | | | | | |
|---------------------------------------------------------|-----------------------------------|------------------------------------------------|-----------------------------------------|----------------------------------------------------------------------------------|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PAYER'S name, street address, city, state, and ZIP code | | 1 Gross distribution | | OMB No. 1545-0119 | | Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G. |
| | | \$ | | <div style="font-size: 2em; font-weight: bold;">2005</div> Form 1099-R | | |
| | | 2a Taxable amount | | | | |
| | | \$ | | 2b Taxable amount not determined <input type="checkbox"/> | | Total distribution <input type="checkbox"/> |
| | | | | | | |
| PAYER'S Federal identification number | RECIPIENT'S identification number | 3 Capital gain (included in box 2a) | | 4 Federal income tax withheld | | 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G. |
| | | | | | | |
| | | \$ | | \$ | | |
| RECIPIENT'S name | | 5 Employee contributions or insurance premiums | | 6 Net unrealized appreciation in employer's securities | | |
| | | \$ | | \$ | | |
| Street address (including apt. no.) | | 7 Distribution code(s) | IRA/SEP/SIMPLE <input type="checkbox"/> | 8 Other | % | 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G. |
| | | | | \$ | | |
| City, state, and ZIP code | | 9a Your percentage of total distribution % | | 9b Total employee contributions \$ | | |
| Account number (see instructions) | | 10 State tax withheld \$ | | 11 State/Payer's state no. | | |
| | | \$ | | \$ | | |
| | | 13 Local tax withheld \$ | | 14 Name of locality | | 12 State distribution \$ |
| | | \$ | | | | \$ |
| | | \$ | | | | \$ |
| | | | | | | 15 Local distribution \$ |
| | | | | | | \$ |

Form **1099-R**

Cat. No. 14436Q

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

For the year Jan. 1-Dec. 31, 2005,
or other tax year
beginning _____, 2005
ending _____, 20__.

**Complete
form using
BLACK INK**

Place label here or print





See page 27 before assembling return

PAPER CLIP payment here

| | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| Your social security number | | Spouse's social security number | |
| Your legal last name | | Legal first name and middle initial | |
| If a joint return, spouse's legal last name | | Spouse's legal first name and middle initial | |
| Home address (number and street) | | | |
| City or post office | | State | Zip code |
| Filing status Check <input checked="" type="checkbox"/> box <input type="checkbox"/> Single <input type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above. _____ <input type="checkbox"/> Head of household (see page 6). Also, check here if married. <input type="checkbox"/> | | State election campaign fund If you want \$1 to go to the State Election Campaign Fund, check box(es). <input type="checkbox"/> You <input type="checkbox"/> Your spouse Checking the box(es) will not change your tax or refund. Tax district Check proper box and fill in name of city, village, or town, and the county in which you lived at the end of 2005. <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town Fill in name <input type="text"/> County of _____ School district Fill in your school district number (see page 38) _____ | |

| | | | | |
|----|-----------------------------------------------------------------------------------------------------------------------------|----|----------|--------------|
| 1 | Federal adjusted gross income (see page 7) | 1 | _____ | .00 |
| | W-2 wages included in line 1 | | _____ | .00 |
| 2 | State and municipal interest (see page 7) | 2 | _____ | .00 |
| 3 | Capital gain/loss addition (see page 7) | 3 | _____ | .00 |
| 4 | Other additions (fill in code number and amount, see page 7) | | _____ | |
| | <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____ | | .. Total | 4 _____ .00 |
| 5 | Add the amounts in the right column for lines 1 through 4 | 5 | _____ | .00 |
| 6 | State tax refund (Form 1040, line 10) | 6 | _____ | .00 |
| 7 | United States government interest | 7 | _____ | .00 |
| 8 | Unemployment compensation (see page 9) | 8 | _____ | .00 |
| 9 | Social security adjustment (see page 9) | 9 | _____ | .00 |
| 10 | Capital gain/loss subtraction (see page 10) | 10 | _____ | .00 |
| 11 | Other subtractions (fill in code number and amount, see page 10) | | _____ | |
| | <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____ | | _____ | |
| | <input type="checkbox"/> _____ <input type="checkbox"/> _____ | | .. Total | 11 _____ .00 |
| 12 | Add lines 6 through 11 | 12 | _____ | .00 |
| 13 | Subtract line 12 from line 5. This is your Wisconsin income | 13 | _____ | .00 |



| | | | | |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|------------|------------------|
| 14 | Wisconsin income from line 13 | 14 | _____ | .00 |
| 15 | Standard deduction. See table on page 30, OR ▼ | 15 | _____ | .00 |
| | If someone else can claim you (or your spouse) as a dependent, see page 17 and check box ► <input type="checkbox"/> | | | |
| 16 | Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0 | 16 | _____ | .00 |
| 17 | Deduction for exemptions (from line 6 of Exemption Worksheet on page 17) | 17a | _____ | .00 |
| | b Fill in number of dependents (do not count yourself or your spouse) ► _____ | | | |
| | c If you (or your spouse if filing joint) were age 65 or over, check appropriate box(es) ► <input type="checkbox"/> You <input type="checkbox"/> Spouse | | | |
| 18 | Subtract line 17a from line 16. If line 17a is larger than line 16, fill in 0. This is your taxable income | 18 | _____ | .00 |
| 19 | Tax (see table on page 31) | 19 | _____ | .00 |
| 20 | Itemized deduction credit. Attach Schedule 1, page 4 | 20 | _____ | .00 |
| 21 | Armed forces member credit (must be stationed outside U.S. See page 18) | 21 | _____ | .00 |
| 22 | School property tax credit | | | |
| | a Rent paid in 2005—heat included _____ .00 | } Find credit from table page 19 ... | 22a | _____ .00 |
| | Rent paid in 2005—heat not included _____ .00 | | | |
| | b Property taxes paid on home in 2005 _____ .00 | } Find credit from table page 20 ... | 22b | _____ .00 |
| 23 | Working families tax credit } If line 14 is less than \$10,000 (\$19,000 if married filing joint), see page 20 | 23 | _____ | .00 |
| 24 | Add credits on lines 20 through 23 | 24 | _____ | .00 |
| 25 | Subtract line 24 from line 19. If line 24 is larger than line 19, fill in 0 | 25 | _____ | .00 |
| 26 | Alternative minimum tax. Attach Schedule MT | 26 | _____ | .00 |
| 27 | Add lines 25 and 26 | 27 | _____ | .00 |
| 28 | Married couple credit. Attach Schedule 2, page 4 | 28 | _____ | .00 |
| 29 | Other credits: a Schedule MS00 | | | |
| | b Schedule DI _____ .00 c Schedule VC (Part I) _____ .00 | | | |
| | d Schedule VC (Part II) _____ .00 Total ► 29 _____ .00 | | | |
| 30 | Add lines 28 and 29 | 30 | _____ | .00 |
| 31 | Subtract line 30 from line 27. If line 30 is larger than line 27, fill in 0. This is your net tax | 31 | _____ | .00 |
| 32 | Recycling surcharge. Attach Schedule RS | 32 | _____ | .00 |
| 33 | Sales and use tax due on out-of-state purchases (see page 22) | 33 | _____ | .00 |
| 34 | Endangered resources donation (decreases refund or increases amount owed)  | 34 | _____ | .00 |
| 35 | Packers football stadium donation (decreases refund or increases amount owed)  | 35 | _____ | .00 |
| 36 | Breast cancer research donation (decreases refund or increases amount owed)  | 36 | _____ | .00 |
| 37 | Veterans trust fund donation (decreases refund or increases amount owed)  VETS | 37 | _____ | .00 |
| 38 | Penalties on IRAs, other retirement plans, MSAs, etc. (see page 23)00 x .33 = | 38 | _____ | .00 |
| 39 | Add lines 31 through 38 | 39 | _____ | .00 |



| | | | |
|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| Name(s) shown on Form 1 | | Your social security number <div style="text-align: center; margin-top: 5px;"> <div style="display: inline-block; width: 20px; height: 20px; border: 1px solid black; margin: 2px;"></div> <div style="display: inline-block; width: 20px; height: 20px; border: 1px solid black; margin: 2px;"></div> </div> | |
| 40 | Amount from line 39..... | 40 | .00 |
| 41 | Wisconsin tax withheld. Attach withholding statements ... | 41 | .00 |
| 42 | 2005 estimated tax payments and amount applied from 2004 return | 42 | .00 |
| 43 | Earned income credit. Qualifying children ... Federal credit ... <u> .00 </u> x <u> </u> % = | 43 | .00 |
| 44 | Farmland preservation credit. Attach Schedule FC | 44 | .00 |
| 45 | Net income tax paid to another state (see page 24) .. | 45 | .00 |
| 46 | Homestead credit. Attach Schedule H or H-EZ | 46 | .00 |
| 47 | Farmland tax relief credit. Property taxes on farmland .. <u> .00 </u> x .20 = | 47 | .00 |
| 48 | Eligible veterans and surviving spouses property tax credit .. | 48 | .00 |
| 49 | Add lines 41 through 48 | 49 | .00 |
| 50 | If line 49 is larger than line 40, subtract line 40 from line 49. This is the AMOUNT YOU OVERPAID | 50 | .00 |
| 51 | Amount of line 50 you want REFUNDED TO YOU | 51 | .00 |
| 52 | Amount of line 50 you want APPLIED TO YOUR 2006 ESTIMATED TAX | 52 | .00 |
| 53 | If line 49 is smaller than line 40, subtract line 49 from line 40. This is the AMOUNT YOU OWE. Paper clip payment to front of return..... | 53 | .00 |
| 54 | Underpayment interest. Also include on line 53 | 54 | .00 |

I-010ai



Attach (paper clip) copies of your federal income tax return and schedules.

Assemble your return (pages 1-4) and withholding statements in the order listed on page 27.

Sign here

▼ **Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.**

Your signature

Spouse's signature (if filing jointly, BOTH must sign)

Date

Daytime phone

()

Mail your return to:

Wisconsin Department of Revenue

If tax due PO Box 268, Madison WI 53790-0001

If refund or no tax due PO Box 59, Madison WI 53785-0001

If homestead credit claimed ... PO Box 34, Madison WI 53786-0001

For Department Use Only

| | | | | | | | | | | |
|---|---|----|---|-----|---|---|---|---|--|--|
| R | M | Y | T | MAN | D | A | P | C | | |
| | | 05 | | | | | | | | |



Check box if an amended return ☐

Place label here or print

| | | | |
|---------------------------------------|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| Claimant's social security number | | Spouse's social security number | |
| Claimant's legal last name | | Claimant's legal first name and middle initial | |
| Spouse's legal last name | | Spouse's legal first name and middle initial | |
| Home address (number and street) | | Check proper box and fill in name of city, village, or town and the county in which you lived at the end of 2005. <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town Fill in name <input type="text"/> County of <input type="text"/> | |
| City or post office | State | Zip code | Daytime telephone number () |

- 1 a What was your age as of December 31, 2005? (If you were under 18, you do not qualify for homestead credit for 2005.) . . . **1 a** Fill in age
- b If your spouse was age 65 or over as of December 31, 2005, check box 1b **1 b** Check here ☐
- 2 Were you a legal resident of Wisconsin from 1-1-05 through 12-31-05? (If "No," you do not qualify.) **2** ☐ Yes ☐ No
- 3 Were you claimed or will you be claimed as a dependent on someone else's 2005 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2005, you do not qualify.) **3** ☐ Yes ☐ No
- 4 a Are you now living in a nursing home? (If "Yes," indicate the date you entered _____ and the nursing home name and address _____) . . . **4 a** ☐ Yes ☐ No
- b If "Yes," are you receiving medical assistance under Title XIX? (If both 4a and 4b are "Yes," you do not qualify.) . . . **4 b** ☐ Yes ☐ No
- 5 Did you become ☐ married **or** ☐ divorced in 2005? (If "Yes," fill in date _____; see page 12.) . . . **5** ☐ Yes ☐ No
- 6 a If married for any part of 2005, did you and your spouse maintain separate homes during any part of the year? (If "Yes," see page 11.) **6 a** ☐ Yes ☐ No
- b If you and your spouse maintained separate homes while married during 2005, did either spouse notify the other of their marital property income? (See page 11.) **6 b** ☐ Yes ☐ No

Household Income Include all 2005 income as listed below. If married, include the incomes of both spouses. See pages 5 to 8.

- 7 Wisconsin income from your 2005 income tax return. If you **already filed** your tax return, check here. ☐ **Attach a copy marked "Duplicate."** (See page 3, Part C.1, paragraph 3.) . . . **7** _____ .00
- 8 If you or you and your spouse **are not filing** a 2005 Wisconsin return, fill in Wisconsin **taxable** income on lines 8a and 8b.
- a Wages _____ .00 + Interest _____ .00 + Dividends _____ .00 = . . . **8 a** _____ .00
- b Other taxable income. Attach a schedule listing each income item **8 b** _____ .00
- 9 Nontaxable household income. Do not include amounts filled in on line 7 or 8.**
- a Unemployment compensation **9 a** _____ .00
- b Social security, federal and state SSI, SSI-E, SSD, and caretaker supplement payments. Include Medicare premium deductions **9 b** _____ .00
- c Railroad retirement benefits. Include Medicare premium deductions **9 c** _____ .00
- d Pensions and annuities, including IRA, SEP, SIMPLE, and qualified plan distributions (see page 6) . . . **9 d** _____ .00
- e Contributions to deferred compensation plans (see box 12 of wage statements, and page 6) **9 e** _____ .00
- f Contributions to IRA, self-employed SEP, SIMPLE, and qualified plans **9 f** _____ .00
- g Interest on United States securities (e.g., U.S. Savings Bonds) and state and municipal bonds . . . **9 g** _____ .00
- h Scholarships, fellowships, grants (see page 6), and military compensation or cash benefits **9 h** _____ .00
- i Child support, maintenance payments, and other support money (court ordered) **9 i** _____ .00
- j Wisconsin Works (W2), county relief, kinship care, and other cash public assistance (see page 6) . . . **9 j** _____ .00
- 10** Add lines 7 through 9j. Enter here and on line 11a, at the top of page 2 **10** _____ .00





| | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-----|
| 11 a Enter amount from line 10 here | 11 a | .00 |
| b Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay) | 11 b | .00 |
| c Gain from sale of home excluded for federal tax purposes (see instructions) | 11 c | .00 |
| d Other capital gains not taxable | 11 d | .00 |
| e Net operating loss carryforward and capital loss carryforward | 11 e | .00 |
| f Income of nonresident spouse or part-year resident spouse; nontaxable income from sources outside Wisconsin; resident manager's rent reduction; clergy housing allowance; and nontaxable Native American income | 11 f | .00 |
| g Partners', LLC members', and S corporation shareholders' distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, Part II, near the entity's name | 11 g | .00 |
| h Car or truck depreciation (standard mileage rate) | 11 h | .00 |
| i Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs .. | 11 i | .00 |
| 12 a Subtotal. Add lines 11a through 11i | 12 a | .00 |
| b Number of qualifying dependents. Do not count yourself or your spouse (see page 8) _____ x \$250 = | 12 b | .00 |
| c Household income. Subtract line 12b from line 12a (if \$24,500 or more, no credit is allowed) ... | 12 c | .00 |

Taxes and/or Rent See pages 8 to 10.

- ☐ Check here if your home was located on more than one acre of land and **was not** part of a farm; **see Schedule 1, page 3.**
- ☐ Check here if your home was located on more than one acre of land and **was** part of a farm.
- ☐ Check here if your home was used for purposes other than personal or farm use while you lived there in 2005; **see Schedule 2, page 3.**
- ☐ Check here if you received Wisconsin Works (W2) payments or county relief during 2005; **see Schedule 3, page 3.**

| | | |
|-----------------------------------------------------------------------------------------------------------------------------------------|---------------------|-------------------------------------|
| 13 Homeowners – Net 2005 property taxes on your homestead, whether paid or not | 13 | .00 |
| 14 Renters— Rent from your rent certificate(s), line 13a (or Shared Living Expenses Schedule). See pages 9 and 10. | | |
| Heat included (13b of rent certificate is "Yes") | 14 a ▶ | .00 x .20 (20%) = 14 b |
| Heat not included (13b of rent certificate is "No") | 14 c ▶ | .00 x .25 (25%) = 14 d |
| 15 Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3) | 15 | .00 |

Don't delay your refund: ATTACH 2005 tax bill(s) (or closing statement) and/or original rent certificate(s).
ATTACH ownership document (if the tax bill lists names other than yours). See page 8.

Credit Computation

| | | |
|------------------------------------------------------------------------------------------------------------------|-----------------|-----|
| 16 Fill in the smaller of (a) amount on line 15 or (b) \$1,450 | 16 | .00 |
| 17 Using the amount on line 12c, fill in the appropriate amount from Table A (page 13) | 17 | .00 |
| 18 Subtract line 17 from line 16 (if line 17 is more than line 16, fill in 0; no credit is allowable) .. | 18 | .00 |
| 19 Homestead credit – Using the amount on line 18, fill in the credit from Table B (page 14) | 19 | .00 |

If you file a Wisconsin income tax return, attach this claim behind Form 1, 1A, or 1NPR.
 Fill in your homestead credit (line 19) on line 35 of Form 1A; line 46 of Form 1 (**ATTACH** a complete copy of your **federal** income tax return and schedules); or line 71 of Form 1NPR.
 You cannot file Form WI-Z with a homestead credit claim.

Under penalties of law, I declare this homestead credit claim and all attachments are true, correct, and complete to the best of my knowledge and belief.

Claimant's signature, date

Spouse's signature

Sign Here ▶

Mail to:

Wisconsin Department of Revenue
 PO Box 34
 Madison, WI 53786-0001



DON'T file this claim UNLESS a rent certificate or property tax bill (or closing statement) is included.

For Department Use Only

| | | | | | | | |
|---|----|---|---|---|---|--|--|
| R | YR | T | D | A | C | | |
| | 05 | | | | | | |

2005 Property Tax Bill / Closing Statement and Sale of Home Information

Claimant purchased home during 2005:

Enter the dates occupied during 2005 ► From: _____ To: _____
mo / day mo / day

Claimant sold home during 2005:

Enter the dates occupied during 2005 ► From: _____ To: _____
mo / day mo / day

SECTION 1 Tax Bill Information for Your Home (If more than one tax bill, see Section 2)

- 1 Year on property tax bill (must be 2005 property tax bill)
- 2 Name of owner(s) as shown on property tax bill
- 3 Type of owner(s) (*check only one box*) If box 3b is checked, answer 3b1, 3b2 (and 3b3 when applicable)
 - a ☐ Self and/or spouse, include life estate, lease, or use by self and/or spouse (e.g. ET UX, ET UM, HW, WF, LE, L EST, LF TEN, LU, LC, VNE)
 - b ☐ Self and/or spouse AND OTHERS (e.g., ET AL, multiple owners names)
 - 3b1 Enter your ownership percentage _____ %
 - 3b2 Enter amount of 2005 net property taxes you paid or will pay \$ _____ .00
 - 3b3 If all of the other owner(s) occupied your home during 2005, check box ☐
 - c ☐ Trust (e.g., TR, TRSE, TRS, TRST, UDT)
 - d ☐ Estate (e.g., EST)
 - e ☐ Partnership
 - f ☐ Corporation, Subchapter S Corporation, or Limited Liability Company
 - g ☐ Other If Other, fill in owner(s) type
- 4 Address of property
- 5 Assessed value of land \$.00
- 6 Assessed value of improvements \$.00
- 7 Number of acres of land (include decimals). If one acre or less, enter 1 acre
- 8 Property taxes (without special assessments/charges and before lottery/gaming credit) \$.00
- 9 Lottery and gaming credit \$.00
- 10 Net property taxes after lottery/gaming credit \$.00

SECTION 2 Additional Tax Bill Information for Adjoining Property

| | Tax Bill 2 | Tax Bill 3 | Tax Bill 4 | Tax Bill 5 | Tax Bill 6 |
|---------------------------------------------------|------------|------------|------------|------------|------------|
| 1 Number of acres of land (include decimals) | . | . | . | . | . |
| 2 Assessed value of land | .00 | .00 | .00 | .00 | .00 |
| 3 Assessed value of improvements | .00 | .00 | .00 | .00 | .00 |
| 4 Net taxes without special assessments/charges . | .00 | .00 | .00 | .00 | .00 |

SECTION 3 Closing Statement and Sale of Home Information

- 1 Date home was sold
- 2 Name of seller(s) as shown on closing statement
- 3 Type of seller(s) (*check only one box*) If box 3b is checked, answer 3b1 (and 3b2 when applicable)
 - a ☐ Self and/or spouse
 - b ☐ Self and/or spouse AND OTHERS
 - 3b1 Enter your ownership percentage _____ %
 - 3b2 If all of the other owner(s) occupied your home before it was sold, check box ☐
 - c ☐ Other If Other, fill in seller(s) type
- 4 Address of home sold
- 5 Property taxes allocated to seller(s) on closing statement \$.00
- 6 Selling price of home (do not include personal property items you sold with your home) \$.00
- 7 Expense of sale (commissions, advertising, attorney fees, etc.) \$.00
- 8 Adjusted basis of home sold (purchase price, improvements, etc.) \$.00

Homestead Credit Notes and Attachments Checklist

1. Check all boxes that apply.
2. Fill in appropriate spaces.
3. Enter required notes and explanations in #31 data field.
4. When copies of documents are required, attach them to the Form W-RA, Required Attachments for Electronic Filing, that must be submitted.

The Schedule H instruction booklet page number for the description is indicated in the page column.

| Description | Page |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|
| <input type="checkbox"/> 1 Former spouse must pay a tax liability owed to the Department of Revenue per attached divorce judgement | 4 |
| <input type="checkbox"/> 2 Sources of income reported on Line 8b of Schedule H note is attached | 5 |
| <input type="checkbox"/> 3 The distributive share of partnership, limited liability company (LLC), and tax-option (S) corporation depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs is "None" | 7 |
| <input type="checkbox"/> 4 Car or truck expenses claimed using the standard mileage rate. Fill in the number of miles _____ | 7 |
| <input type="checkbox"/> 5 Adjusted basis of car or truck reached zero using standard mileage rate | 7 |
| <input type="checkbox"/> 6 Car or truck expenses claimed using the actual expense method | 7 |
| <input type="checkbox"/> 7 The computation of gain from the sale or exchange of a principal residence excluded from taxable income under Section 121 of the Internal Revenue Code note is attached | 7 |
| <input type="checkbox"/> 8 Claimant or spouse are age 65 or over and received no social security, SSI, or railroad retirement benefits | 8 |
| <input type="checkbox"/> 9 All or part of a pension or annuity distribution includes a rollover or a tax-free exchange | 6 |
| <input type="checkbox"/> 10 Nontaxable repaid amounts note is attached | 7 |
| <input type="checkbox"/> 11 Very little or no household income note is attached | 8 |
| <input type="checkbox"/> 12 Ownership of property document is attached | 8 |
| <input type="checkbox"/> 13 Partial ownership interest was inherited with terms of the will requiring payment of all the property taxes. Copy of will is attached | 8 |
| <input type="checkbox"/> 14 Personal property tax bill is for a mobile home | 8 |
| <input type="checkbox"/> 15 Two or more property tax bills. Drawing showing description, size, and location of each parcel is attached | 8 |
| <input type="checkbox"/> 16 No lottery and gaming credit on property tax bill. Fill in the amount claimed \$ _____ | 9 |
| <input type="checkbox"/> 17 No lottery and gaming credit on property tax bill. Lottery and gaming credit not claimed by homeowner | 9 |
| <input type="checkbox"/> 18 Landlord will not sign rent certificate. Rent verification is attached | 9 |
| <input type="checkbox"/> 19 Claimant moved during the year. Note of the address of each dwelling and the dates lived there is attached | 9 |
| <input type="checkbox"/> 20 Less than 12 month's property taxes and/or rent are claimed. Note of where claimant lived for the balance of the year is attached | 9 |
| <input type="checkbox"/> 21 When more than one acre of land is rented, note from landlord indicating the amount of rent for home and one acre of land is attached | 10 |
| <input type="checkbox"/> 22 Moved to tax-exempt housing. Claiming property taxes for up to 12 months after the move note is attached | 10 |
| <input type="checkbox"/> 23 Married but separated all year: Claimant and spouse did not reside together at all during the year and neither the claimant or claimant's spouse notified each other of marital property income | 11 |
| <input type="checkbox"/> 24 Married but separated all year: Claimant and spouse did not reside together at all during the year and one or both spouses notified the other spouse of marital property income. Required information is attached | 11 |
| <input type="checkbox"/> 25 Married but separated part of year: Required information is attached | 11 |
| <input type="checkbox"/> 26 Marriage took place during year: Required information is attached | 12 |
| <input type="checkbox"/> 27 Divorce took place during year: Claimant and spouse did not reside together at all during the year and neither the claimant or claimant's spouse notified each other of marital property income | 12 |
| <input type="checkbox"/> 28 Divorce took place during year: Claimant and spouse did reside together for part of the year and/or one or both spouses notified the other spouse of marital property income. Required information is attached | 12 |
| <input type="checkbox"/> 29 Spouse died during year: Date of death - ____ / ____ / 2005 | 12 |
| <input type="checkbox"/> 30 Claimant resided in property address shown on tax bill but used a different mailing address on tax return | — |
| <input type="checkbox"/> 31 Required notes and explanations in following data fields | — |

**ADJUSTMENTS TO CONVERT 2005 FEDERAL
ADJUSTED GROSS INCOME AND ITEMIZED
DEDUCTIONS TO THE AMOUNTS ALLOWABLE
FOR WISCONSIN**

◆ Attach to Wisconsin Form 1 or Form 1NPR ◆

2005

Name(s) shown on Form 1 or Form 1NPR

Your social security number

PART I – FEDERAL ADJUSTED GROSS INCOME

(Read instructions before completing Schedule I)

1. Fill in your 2005 federal adjusted gross income from line 37, Form 1040 (line 21, Form 1040A) 1 _____
2. Capital gains and losses (federal Schedule D)
 - a. Fill in any loss claimed on line 13, Form 1040, as a positive amount 2a _____
 - b. Fill in any gain reported on line 13, Form 1040 2b (_____)
 - c. Fill in revised capital gain or (loss) from line 13 of revised Form 1040
(attach revised Schedule D and any accompanying forms and schedules) ... 2c _____
 - d. Combine lines 2a, 2b, and 2c—indicate a loss by parentheses 2d _____
3. Supplemental schedule of gains or losses (federal Forms 4797 and 4684)
 - a. Fill in any loss claimed on line 14, Form 1040, as a positive amount 3a _____
 - b. Fill in any gain reported on line 14, Form 1040 3b (_____)
 - c. Fill in revised gain or (loss) from line 14 of revised Form 1040 (attach revised
Form 4797, Form 4684, and any accompanying forms and schedules) 3c _____
 - d. Combine lines 3a, 3b, and 3c—indicate a loss by parentheses 3d _____
4. Combine lines 1, 2d, and 3d 4 _____
5. Other adjustments:

| Description | COL. I Amount per 2005 federal return | COL. II Amount deter- mined under IRC in effect for Wisconsin | COL. III Difference (see line 5 instructions) |
|---------------------------------------------------------|------------------------------------------------|---------------------------------------------------------------------------|--------------------------------------------------------|
| a. _____ | | | |
| b. _____ | | | |
| c. _____ | | | |
| d. _____ | | | |
| e. _____ | | | |
| f. _____ | | | |
| g. _____ | | | |
| h. _____ | | | |
| i. Total difference (combine amounts in Col. III) | | | 5i _____ |

6. Federal adjusted gross income as computed under the Internal Revenue Code in effect for Wisconsin
(combine lines 4 and 5i). Fill in here and on line 1 of Wisconsin Form 1 or line 33 of Form 1NPR.
(Note: The above figures must also be used to complete Columns A and B for each of the lines 1
through 31 of Form 1NPR.) 6 _____

CAPITAL GAINS AND LOSSES

◆ **Attach to your Wisconsin income tax return** ◆

SCHEDULE WD

Wisconsin Department of Revenue

Name(s) shown on Form 1 or Form 1NPR

| |
|-----------------------------|
| Your social security number |
|-----------------------------|

| Part I | Short-Term Capital Gains and Losses – Assets Held One Year or Less |
|---------------|---------------------------------------------------------------------------------------------------|
| 1 | Enter your short-term capital gains from Form 8949, Part II, line 7c. |
| 2 | Enter your short-term capital losses from Form 8949, Part III, line 7c. |
| 3 | If you have a net loss, enter the amount here. If zero, enter -0-. |
| 4 | Enter the tax-exempt portion of your short-term capital gains from Form 8949, Part II, line 7d. |
| 5 | Enter the tax-exempt portion of your short-term capital losses from Form 8949, Part III, line 7d. |
| 6 | Enter the tax-exempt portion of your net short-term capital gain or loss from line 3. |
| 7 | Enter your taxable short-term capital gain or loss from line 3, less the amount on line 6. |
| 8 | Enter your taxable short-term capital gain or loss from line 7. |

[illegible]

| | | | | | | |
|---|---------------------------------------------------------------------------------------------------------|---|---|---|--|--|
| 2 | Short-term gain from Form 6252, and short-term gain or loss from Forms 4684, 6781, and 8824 | 2 | | | | |
| 3 | Net short-term gain or loss from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | 3 | | | | |
| 4 | Adjustment from Wisconsin Schedule T (see Basis Difference in instructions) | 4 | | | | |
| 5 | Short-term capital loss carryover from 2004 Wisconsin Schedule WD, line 26 | 5 | | | | |
| 6 | Add lines 1 through 5, in columns (f) and (g) | 6 | (|) | | |
| 7 | Net short-term capital gain or (loss). Combine columns (f) and (g) of line 6 | 7 | | | | |

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

[illegible]

| | | | | | | |
|----|--------------------------------------------------------------------------------------------------------------------------------------------|----|---|---|--|--|
| 9 | Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or loss from Forms 4684, 6781, and 8824 | 9 | | | | |
| 10 | Net long-term gain or loss from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | 10 | | | | |
| 11 | Capital gain distributions | 11 | | | | |
| 12 | Adjustment from Wisconsin Schedule T (see Basis Difference in instructions) | 12 | | | | |
| 13 | Long-term capital loss carryover from 2004 Wisconsin Schedule WD, line 31 | 13 | | | | |
| 14 | Add lines 8 through 13, in columns (f) and (g) | 14 | (|) | | |
| 15 | Net long-term capital gain or (loss). Combine columns (f) and (g) of line 14 | 15 | | | | |

Name(s) shown on Form 1 or Form 1NPR (Do not fill in name and social security number if shown on other side.)

Your social security number

| | | |
|--|--|--|
| | | |
| | | |

Part III Summary of Parts I and II

| | | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|----|---|---|
| 16 | Combine lines 7 and 15, and fill in the net gain or (loss) here | 16 | | |
| Note: If line 16 is a loss, skip lines 17 through 19 and complete line 20. If line 16 is a gain, complete lines 17 through 19 and skip line 20. | | | | |
| 17 | If line 16 shows a gain, fill in the smaller of line 15 or line 16. Fill in -0- if there is a loss or no entry on line 15 | 17 | | |
| 18 | Fill in 60% of line 17 | 18 | | |
| 19 | Subtract line 18 from line 16 | 19 | | |
| Note: If you are filing Wisconsin Form 1, complete Part IV. If you are filing Form 1NPR, fill in the amount from line 19, Schedule WD, on line 7, column B of Form 1NPR. | | | | |
| 20 | If line 16 shows a loss, fill in the smaller of: a The loss on line 16, b \$500, or c Wisconsin ordinary income (see instructions) | 20 | (|) |
| Note: When figuring whether 20a, 20b, or 20c is smaller, treat all numbers as if they are positive. | | | | |

If you are filing Wisconsin Form 1, complete Part IV. If you are filing Form 1NPR, fill in the amount from line 20, Schedule WD, on line 7, column B of Form 1NPR.

Part IV Computation of Wisconsin Adjustment to Income (Do not complete this part if you are filing on Form 1NPR.)

| | | | | |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|--|--|
| 21 | Adjustment (see instructions for Part IV) | | | |
| a | Fill in gain from federal Form 1040, line 13 (if a loss, fill in -0-) | 21a | | |
| b | Fill in gain from Wisconsin Schedule WD, line 19 (if blank, fill in -0-) | 21b | | |
| c | If line 21b is more than line 21a, subtract line 21a from line 21b. Fill in result here and on line 3 of Form 1 | 21c | | |
| d | If line 21b is less than line 21a, subtract line 21b from line 21a. Fill in result here and on line 10 of Form 1 | 21d | | |
| e | Fill in loss from federal Form 1040, line 13 as a positive amount (if a gain, fill in -0-) | 21e | | |
| f | Fill in loss from Wisconsin Schedule WD, line 20 as a positive amount (if blank, fill in -0-) | 21f | | |
| g | If line 21f is more than line 21e, subtract line 21e from line 21f. Fill in result here and on line 10 of Form 1 as a positive amount (if you also have an amount on line 21d, add the amounts on lines 21d and 21g, and fill in only the total on line 10 of Form 1) | 21g | | |
| h | If line 21f is less than line 21e, subtract line 21f from line 21e. Fill in result here and on line 3 of Form 1 as a positive amount (if you also have an amount on line 21c, add the amounts on lines 21c and 21h, and fill in only the total on line 3 of Form 1) | 21h | | |

Part V Computation of Capital Loss Carryovers From 2005 to 2006 (Complete this part if the loss on line 16 is more than the loss on line 20.)

| | | | |
|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--|
| Short-Term Capital Loss Carryover | | | |
| 22 | Fill in loss shown on line 7 as a positive amount. If none, fill in -0- and skip lines 23 through 26 | 22 | |
| 23 | Fill in gain shown on line 15. If that line is blank or shows a loss, fill in -0- | 23 | |
| 24 | Subtract line 23 from line 22 | 24 | |
| 25 | Fill in the smaller of line 20 or line 24, treating both as positive amounts | 25 | |
| 26 | Subtract line 25 from line 24. This is your short-term capital loss carryover from 2005 to 2006 | 26 | |
| Long-Term Capital Loss Carryover | | | |
| 27 | Fill in loss from line 15 as a positive amount. If none, fill in -0- and skip lines 28 through 31 | 27 | |
| 28 | Fill in gain shown on line 7. If that line is blank or shows a loss, fill in -0- | 28 | |
| 29 | Subtract line 28 from line 27 | 29 | |
| 30 | Subtract line 25 from line 20, treating both as positive amounts. (Note: If you skipped lines 23 through 26, fill in amount from line 20 as a positive amount.) | 30 | |
| 31 | Subtract line 30 from line 29. This is your long-term capital loss carryover from 2005 to 2006 | 31 | |

Label

(See instructions on page 16.)

Use the IRS label.

Otherwise, please print or type.

Presidential

Election Campaign

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For the year Jan. 1–Dec. 31, 2005, or other tax year beginning , 2005, ending , 20

OMB No. 1545-0074

Your first name and initial

Last name

Your social security number

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 16.

Apt. no.

▲ You must enter your SSN(s) above. ▲

City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.

Checking a box below will not change your tax or refund.

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) ► ☐ You ☐ Spouse

Filing Status

Check only one box.

- 1 ☐ Single
- 2 ☐ Married filing jointly (even if only one had income)
- 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ►
- 4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ►
- 5 ☐ Qualifying widow(er) with dependent child (see page 17)

Exemptions

If more than four dependents, see page 18.

- 6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6a
- b ☐ Spouse
- c Dependents:
- | (1) First name | Last name | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 18) |
|----------------|-----------|----------------------------------------|-------------------------------------|------------------------------------------------------------------------------------------------|
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
- d Total number of exemptions claimed

Boxes checked on 6a and 6b

No. of children on 6c who:

- lived with you
- did not live with you due to divorce or separation (see page 18)

Dependents on 6c not entered above

Add numbers on lines above ►

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

| | | | |
|-----|------------------------------------------------------------------------------------------------------------------------------|-----|--|
| 7 | Wages, salaries, tips, etc. Attach Form(s) W-2 | 7 | |
| 8a | Taxable interest. Attach Schedule B if required | 8a | |
| b | Tax-exempt interest. Do not include on line 8a | 8b | |
| 9a | Ordinary dividends. Attach Schedule B if required | 9a | |
| b | Qualified dividends (see page 20) | 9b | |
| 10 | Taxable refunds, credits, or offsets of state and local income taxes (see page 20) | 10 | |
| 11 | Alimony received | 11 | |
| 12 | Business income or (loss). Attach Schedule C or C-EZ | 12 | |
| 13 | Capital gain or (loss). Attach Schedule D if required. If not required, check here ► <input type="checkbox"/> | 13 | |
| 14 | Other gains or (losses). Attach Form 4797 | 14 | |
| 15a | IRA distributions | 15a | |
| b | Taxable amount (see page 22) | 15b | |
| 16a | Pensions and annuities | 16a | |
| b | Taxable amount (see page 22) | 16b | |
| 17 | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | 17 | |
| 18 | Farm income or (loss). Attach Schedule F | 18 | |
| 19 | Unemployment compensation | 19 | |
| 20a | Social security benefits | 20a | |
| b | Taxable amount (see page 24) | 20b | |
| 21 | Other income. List type and amount (see page 24) | 21 | |
| 22 | Add the amounts in the far right column for lines 7 through 21. This is your total income ► | 22 | |
| 23 | Educator expenses (see page 26) | 23 | |
| 24 | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ | 24 | |
| 25 | Health savings account deduction. Attach Form 8889 | 25 | |
| 26 | Moving expenses. Attach Form 3903 | 26 | |
| 27 | One-half of self-employment tax. Attach Schedule SE | 27 | |
| 28 | Self-employed SEP, SIMPLE, and qualified plans | 28 | |
| 29 | Self-employed health insurance deduction (see page XX) | 29 | |
| 30 | Penalty on early withdrawal of savings | 30 | |
| 31a | Alimony paid b Recipient's SSN ► | 31a | |
| 32 | IRA deduction (see page XX) | 32 | |
| 33 | Student loan interest deduction (see page XX) | 33 | |
| 34 | Tuition and fees deduction (see page XX) | 34 | |
| 35 | Domestic production activities deduction. Attach Form 8903 | 35 | |
| 36 | Add lines 23 through 31a and 32 through 35 | 36 | |
| 37 | Subtract line 36 from line 22. This is your adjusted gross income ► | 37 | |

Adjusted Gross Income

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 31.

• All others:
Single or Married filing separately, \$5,000

Married filing jointly or Qualifying widow(er), \$10,000

Head of household, \$7,300

| | | | |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|
| 38 | Amount from line 37 (adjusted gross income) | 38 | |
| 39a | Check <input type="checkbox"/> You were born before January 2, 1941, <input type="checkbox"/> Blind. Total boxes checked ▶ 39a <input type="checkbox"/> | | |
| | if: <input type="checkbox"/> Spouse was born before January 2, 1941, <input type="checkbox"/> Blind. | | |
| b | If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here ▶ 39b <input type="checkbox"/> | | |
| 40 | Itemized deductions (from Schedule A) or your standard deduction (see left margin) | 40 | |
| 41 | Subtract line 40 from line 38 | 41 | |
| 42 | If line 38 is \$109,475 or less, multiply \$3,200 by the total number of exemptions claimed on line 6d. If line 38 is over \$109,475, see the worksheet on page 33 | 42 | |
| 43 | Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- | 43 | |
| 44 | Tax (see page 33). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 | 44 | |
| 45 | Alternative minimum tax (see page 35). Attach Form 6251 | 45 | |
| 46 | Add lines 44 and 45 | 46 | |
| 47 | Foreign tax credit. Attach Form 1116 if required | 47 | |
| 48 | Credit for child and dependent care expenses. Attach Form 2441 | 48 | |
| 49 | Credit for the elderly or the disabled. Attach Schedule R | 49 | |
| 50 | Education credits. Attach Form 8863 | 50 | |
| 51 | Retirement savings contributions credit. Attach Form 8880 | 51 | |
| 52 | Child tax credit (see page 37). Attach Form 8901 if required | 52 | |
| 53 | Adoption credit. Attach Form 8839 | 53 | |
| 54 | Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859 | 54 | |
| 55 | Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Specify | 55 | |
| 56 | Add lines 47 through 55. These are your total credits | 56 | |
| 57 | Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- | 57 | |

Other Taxes

| | | | |
|-----------|---------------------------------------------------------------------------------------------|-----------|--|
| 58 | Self-employment tax. Attach Schedule SE | 58 | |
| 59 | Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 | 59 | |
| 60 | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | 60 | |
| 61 | Advance earned income credit payments from Form(s) W-2 | 61 | |
| 62 | Household employment taxes. Attach Schedule H | 62 | |
| 63 | Add lines 57 through 62. This is your total tax | 63 | |

Payments

If you have a qualifying child, attach Schedule EIC.

| | | | |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| 64 | Federal income tax withheld from Forms W-2 and 1099 | 64 | |
| 65 | 2005 estimated tax payments and amount applied from 2004 return | 65 | |
| 66a | Earned income credit (EIC) | 66a | |
| b | Nontaxable combat pay election ▶ 66b | | |
| 67 | Excess social security and tier 1 RRTA tax withheld (see page 54) | 67 | |
| 68 | Additional child tax credit. Attach Form 8812 | 68 | |
| 69 | Amount paid with request for extension to file (see page 54) | 69 | |
| 70 | Payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885 | 70 | |
| 71 | Add lines 64, 65, 66a, and 67 through 70. These are your total payments | 71 | |

Refund

Direct deposit? See page 54 and fill in 73b, 73c, and 73d.

| | | | |
|------------|--------------------------------------------------------------------------------------------------------|------------|--------------------------------------------------------------------------|
| 72 | If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid | 72 | |
| 73a | Amount of line 72 you want refunded to you | 73a | |
| b | Routing number <input type="text"/> | c | Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings |
| d | Account number <input type="text"/> | | |
| 74 | Amount of line 72 you want applied to your 2006 estimated tax | 74 | |

Amount You Owe

| | | | |
|-----------|----------------------------------------------------------------------------------------------|-----------|--|
| 75 | Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 55 | 75 | |
| 76 | Estimated tax penalty (see page 55) | 76 | |

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 56)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name Phone no. () Personal identification number (PIN)

Sign Here

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

| | | | |
|---------------------------------------------------------------|------|---------------------|--------------------------|
| Your signature | Date | Your occupation | Daytime phone number () |
| Spouse's signature. If a joint return, both must sign. | Date | Spouse's occupation | |

Paid Preparer's Use Only

| | | | |
|----------------------------------------------------------------|------|-------------------------------------------------|------------------------|
| Preparer's signature | Date | Check if self-employed <input type="checkbox"/> | Preparer's SSN or PTIN |
| Firm's name (or yours if self-employed), address, and ZIP code | EIN | Phone no. () | |

**SCHEDULE C-EZ
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Name of proprietor

Net Profit From Business

(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

► Attach to Form 1040 or 1041. ► See instructions on back.

OMB No. 1545-0074

2005

Attachment
Sequence No. **09A**

Social security number (SSN)

Part I General Information

**You May Use
Schedule C-EZ
Instead of
Schedule C
Only If You:**

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor or statutory employee.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-4 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

B Enter code from pages C-7, 8, & 9

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), if any

E Business address (including suite or room no.). Address not required if same as on Form 1040, page 1.

City, town or post office, state, and ZIP code

Part II Figure Your Net Profit

1 Gross receipts. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see **Statutory Employees** in the instructions for Schedule C, line 1, on page C-3 and check here ☐

1

2 Total expenses (see instructions). If more than \$5,000, you **must** use Schedule C.

2

3 Net profit. Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on **Form 1040, line 12**, and **also** on **Schedule SE, line 2**. (Statutory employees **do not** report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.)

3

Part III Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) ►/...../.....

5 Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used your vehicle for:

a Business **b** Commuting (see instructions) **c** Other

6 Do you (or your spouse) have another vehicle available for personal use? ☐ **Yes** ☐ **No**

7 Was your vehicle available for personal use during off-duty hours? ☐ **Yes** ☐ **No**

8a Do you have evidence to support your deduction? ☐ **Yes** ☐ **No**

b If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on Form 1040

Capital Gains and Losses

- **Attach to Form 1040.** ► **See Instructions for Schedule D (Form 1040).**
► **Use Schedule D-1 to list additional transactions for lines 1 and 8.**

OMB No. 1545-0074

2005

Attachment
Sequence No. **12**

Your social security number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

| (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold (Mo., day, yr.) | (d) Sales price (see page D-6 of the instructions) | (e) Cost or other basis (see page D-6 of the instructions) | (f) Gain or (loss) Subtract (e) from (d) |
|-----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|----------------------------------------------------------|------------------------------------------------------------------|---------------------------------------------|
| 1 | | | | | |
| 2 | Enter your short-term totals, if any, from Schedule D-1, line 2 | | 2 | | |
| 3 | Total short-term sales price amounts. Add lines 1 and 2 in column (d) | | 3 | | |
| 4 | Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 | | | | 4 |
| 5 | Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | 5 |
| 6 | Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet on page D-6 of the instructions | | | | 6 () |
| 7 | Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f) | | | | 7 |

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

| (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold (Mo., day, yr.) | (d) Sales price (see page D-6 of the instructions) | (e) Cost or other basis (see page D-6 of the instructions) | (f) Gain or (loss) Subtract (e) from (d) |
|-----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|----------------------------------------------------------|------------------------------------------------------------------|---------------------------------------------|
| 8 | | | | | |
| 9 | Enter your long-term totals, if any, from Schedule D-1, line 9 | | 9 | | |
| 10 | Total long-term sales price amounts. Add lines 8 and 9 in column (d) | | 10 | | |
| 11 | Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 | | | | 11 |
| 12 | Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | 12 |
| 13 | Capital gain distributions. See page D-1 of the instructions | | | | 13 |
| 14 | Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet on page D-6 of the instructions | | | | 14 () |
| 15 | Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on the back | | | | 15 |

Part III Summary

16 Combine lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and go to line 21. If a gain, enter the gain on Form 1040, line 13, and then go to line 17 below . . .

16

17 Are lines 15 and 16 **both** gains?

☐ **Yes.** Go to line 18.

☐ **No.** Skip lines 18 through 21, and go to line 22.

18 Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** on page D-7 of the instructions ▶

18

19 Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** on page D-8 of the instructions ▶

19

20 Are lines 18 and 19 **both** zero or blank?

☐ **Yes.** Complete Form 1040 through line 43, and then complete the **Qualified Dividends and Capital Gain Tax Worksheet** on page 34 of the Instructions for Form 1040. **Do not** complete lines 21 and 22 below.

☐ **No.** Complete Form 1040 through line 43, and then complete the **Schedule D Tax Worksheet** on page D-9 of the instructions. **Do not** complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040, line 13, the **smaller** of:

- The loss on line 16 or
- (\$3,000), or if married filing separately, (\$1,500) }

21

()

Note. When figuring which amount is smaller, treat both amounts as positive numbers.

22 Do you have qualified dividends on Form 1040, line 9b?

☐ **Yes.** Complete Form 1040 through line 43, and then complete the **Qualified Dividends and Capital Gain Tax Worksheet** on page 34 of the Instructions for Form 1040.

☐ **No.** Complete the rest of Form 1040.



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Schedule D (Form 1040) 2005

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss
(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

▶ **Attach to Form 1040 or Form 1041.** ▶ **See Instructions for Schedule E (Form 1040).**

OMB No. 1545-0074

2005

Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

Part I **Income or Loss From Rental Real Estate and Royalties** **Note.** If you are in the business of renting personal property, use **Schedule C or C-EZ** (see page E-3). Report farm rental income or loss from **Form 4835** on page 2, line 40.

| 1 | List the type and location of each rental real estate property : | 2 | For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: | Yes | No |
|---|-------------------------------------------------------------------------|------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| A | | • 14 days or | A | | |
| B | | • 10% of the total days rented at fair rental value? | B | | |
| C | | (See page E-3.) | C | | |

| Income: | Properties | | | Totals (Add columns A, B, and C.) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---|---|--------------------------------------|
| | A | B | C | |
| 3 Rents received | 3 | | | 3 |
| 4 Royalties received | 4 | | | 4 |
| Expenses: | | | | |
| 5 Advertising | 5 | | | |
| 6 Auto and travel (see page E-4). | 6 | | | |
| 7 Cleaning and maintenance | 7 | | | |
| 8 Commissions | 8 | | | |
| 9 Insurance | 9 | | | |
| 10 Legal and other professional fees | 10 | | | |
| 11 Management fees | 11 | | | |
| 12 Mortgage interest paid to banks, etc. (see page E-4) | 12 | | | 12 |
| 13 Other interest | 13 | | | |
| 14 Repairs | 14 | | | |
| 15 Supplies | 15 | | | |
| 16 Taxes | 16 | | | |
| 17 Utilities | 17 | | | |
| 18 Other (list) ▶ | 18 | | | |
| 19 Add lines 5 through 18 | 19 | | | 19 |
| 20 Depreciation expense or depletion (see page E-4) | 20 | | | 20 |
| 21 Total expenses. Add lines 19 and 20 | 21 | | | |
| 22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-4 to find out if you must file Form 6198 | 22 | | | |
| 23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-4 to find out if you must file Form 8582 . Real estate professionals must complete line 43 on page 2 | 23 | (|) | |
| 24 Income. Add positive amounts shown on line 22. Do not include any losses | 24 | | | |
| 25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here | 25 | (|) | |
| 26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 41 on page 2 | 26 | | | |

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations** **Note.** If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (e) on line 28 and attach **Form 6198**. See page E-1.**27** Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? ☐ **Yes** ☐ **No**
If you answered "Yes," see page E-6 before completing this section.

| 28 | (a) Name | (b) Enter P for partnership; S for S corporation | (c) Check if foreign partnership | (d) Employer identification number | (e) Check if any amount is not at risk |
|-----------|----------|----------------------------------------------------------------|----------------------------------|------------------------------------|----------------------------------------|
| A | | | <input type="checkbox"/> | | <input type="checkbox"/> |
| B | | | <input type="checkbox"/> | | <input type="checkbox"/> |
| C | | | <input type="checkbox"/> | | <input type="checkbox"/> |
| D | | | <input type="checkbox"/> | | <input type="checkbox"/> |

| Passive Income and Loss | | | Nonpassive Income and Loss | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|----------------------------------------------|---------------------------------------------------------|------------------------------------------------|-----|
| (f) Passive loss allowed (attach Form 8582 if required) | (g) Passive income from Schedule K-1 | (h) Nonpassive loss from Schedule K-1 | (i) Section 179 expense deduction from Form 4562 | (j) Nonpassive income from Schedule K-1 | |
| A | | | | | |
| B | | | | | |
| C | | | | | |
| D | | | | | |
| 29a Totals | | | | | |
| b Totals | | | | | |
| 30 Add columns (g) and (j) of line 29a | | | | 30 | |
| 31 Add columns (f), (h), and (i) of line 29b | | | | 31 | () |
| 32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below | | | | 32 | |

Part III Income or Loss From Estates and Trusts

| 33 | (a) Name | (b) Employer identification number |
|-----------|----------|------------------------------------|
| A | | |
| B | | |

| Passive Income and Loss | | Nonpassive Income and Loss | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|------------------------------------------------|-------------------------------------------|
| (c) Passive deduction or loss allowed (attach Form 8582 if required) | (d) Passive income from Schedule K-1 | (e) Deduction or loss from Schedule K-1 | (f) Other income from Schedule K-1 |
| A | | | |
| B | | | |
| 34a Totals | | | |
| b Totals | | | |
| 35 Add columns (d) and (f) of line 34a | | | 35 |
| 36 Add columns (c) and (e) of line 34b | | | 36 |
| 37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below | | | 37 |

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

| 38 | (a) Name | (b) Employer identification number | (c) Excess inclusion from Schedules Q , line 2c (see page E-6) | (d) Taxable income (net loss) from Schedules Q , line 1b | (e) Income from Schedules Q , line 3b |
|-------------------------------------------------------------------------------------------------------------|----------|------------------------------------|-----------------------------------------------------------------------|-----------------------------------------------------------------|----------------------------------------------|
| | | | | | |
| 39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below | | | | 39 | |

Part V Summary

| | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|
| 40 Net farm rental income or (loss) from Form 4835 . Also, complete line 42 below | 40 | |
| 41 Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17 ▶ | 41 | |
| 42 Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code N; and Schedule K-1 (Form 1041), line 14 (see page E-6) | 42 | |
| 43 Reconciliation for real estate professionals. If you were a real estate professional (see page E-1), enter the net income or (loss) you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules . . . | 43 | |



**SCHEDULE F
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ **Attach to Form 1040, Form 1041, Form 1065, or Form 1065-B.**

▶ **See Instructions for Schedule F (Form 1040).**

OMB No. 1545-0074

2005

Attachment
Sequence No. **14**

Name of proprietor

Social security number (SSN)

A Principal product. Describe in one or two words your principal crop or activity for the current tax year.

B Enter code from Part IV

C Accounting method: (1) ☐ Cash (2) ☐ Accrual

D Employer ID number (EIN), if any

E Did you "materially participate" in the operation of this business during 2005? If "No," see page F-2 for limit on passive losses. ☐ Yes ☐ No

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 11.)
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

| | | | | | |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--|--|--|
| 1 | Sales of livestock and other items you bought for resale | 1 | | | |
| 2 | Cost or other basis of livestock and other items reported on line 1 | 2 | | | |
| 3 | Subtract line 2 from line 1 | 3 | | | |
| 4 | Sales of livestock, produce, grains, and other products you raised | 4 | | | |
| 5a | Cooperative distributions (Form(s) 1099-PATR) | 5a | | | |
| 5b | Taxable amount | 5b | | | |
| 6a | Agricultural program payments (see page F-2) | 6a | | | |
| 6b | Taxable amount | 6b | | | |
| 7 | Commodity Credit Corporation (CCC) loans (see page F-3): | | | | |
| a | CCC loans reported under election | 7a | | | |
| b | CCC loans forfeited | 7b | | | |
| 7c | Taxable amount | 7c | | | |
| 8 | Crop insurance proceeds and Federal crop disaster payments (see page F-3): | | | | |
| a | Amount received in 2005 | 8a | | | |
| 8b | Taxable amount | 8b | | | |
| c | If election to defer to 2006 is attached, check here ▶ <input type="checkbox"/> | 8d | | | |
| 8d | Amount deferred from 2004 | 8d | | | |
| 9 | Custom hire (machine work) income | 9 | | | |
| 10 | Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3) | 10 | | | |
| 11 | Gross income. Add amounts in the right column for lines 3 through 10. If you use the accrual method, enter the amount from Part III, line 51 ▶ | 11 | | | |

Part II Farm Expenses—Cash and Accrual Method.

Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.

| | | | | | |
|----|-----------------------------------------------------------------------------------------------|-----|--|--|--|
| 12 | Car and truck expenses (see page F-4—also attach Form 4562) | 12 | | | |
| 13 | Chemicals | 13 | | | |
| 14 | Conservation expenses (see page F-4) | 14 | | | |
| 15 | Custom hire (machine work) | 15 | | | |
| 16 | Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4) | 16 | | | |
| 17 | Employee benefit programs other than on line 25 | 17 | | | |
| 18 | Feed purchased | 18 | | | |
| 19 | Fertilizers and lime | 19 | | | |
| 20 | Freight and trucking | 20 | | | |
| 21 | Gasoline, fuel, and oil | 21 | | | |
| 22 | Insurance (other than health) | 22 | | | |
| 23 | Interest: | | | | |
| a | Mortgage (paid to banks, etc.) | 23a | | | |
| b | Other | 23b | | | |
| 24 | Labor hired (less employment credits) | 24 | | | |
| 25 | Pension and profit-sharing plans | 25 | | | |
| 26 | Rent or lease (see page F-5): | | | | |
| a | Vehicles, machinery, and equipment | 26a | | | |
| b | Other (land, animals, etc.) | 26b | | | |
| 27 | Repairs and maintenance | 27 | | | |
| 28 | Seeds and plants | 28 | | | |
| 29 | Storage and warehousing | 29 | | | |
| 30 | Supplies | 30 | | | |
| 31 | Taxes | 31 | | | |
| 32 | Utilities | 32 | | | |
| 33 | Veterinary, breeding, and medicine | 33 | | | |
| 34 | Other expenses (specify): | | | | |
| a | | 34a | | | |
| b | | 34b | | | |
| c | | 34c | | | |
| d | | 34d | | | |
| e | | 34e | | | |
| f | | 34f | | | |

35 Total expenses. Add lines 12 through 34f ▶ **35**

36 Net farm profit or (loss). Subtract line 35 from line 11.
• If a profit, enter on **Form 1040, line 18**, and also on **Schedule SE, line 1**.
• If a loss, you **must** go on to line 37. Estates, trusts, and partnerships, see page F-6.

37 If you have a loss, you **must** check the box that describes your investment in this activity (see page F-6).
• If you checked 37a, enter the loss on **Form 1040, line 18**, and also on **Schedule SE, line 1**.
• If you checked 37b, you **must** attach **Form 6198**. Your loss may be limited.

37a ☐ All investment is at risk.
37b ☐ Some investment is not at risk.

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

▶ Attach to Form 1040. ▶ See Instructions for Schedule SE (Form 1040).

OMB No. 1545-0074

2005

Attachment
Sequence No. 17

Name of person with self-employment income (as shown on Form 1040)

Social security number of person
with self-employment income ▶

Who Must File Schedule SE

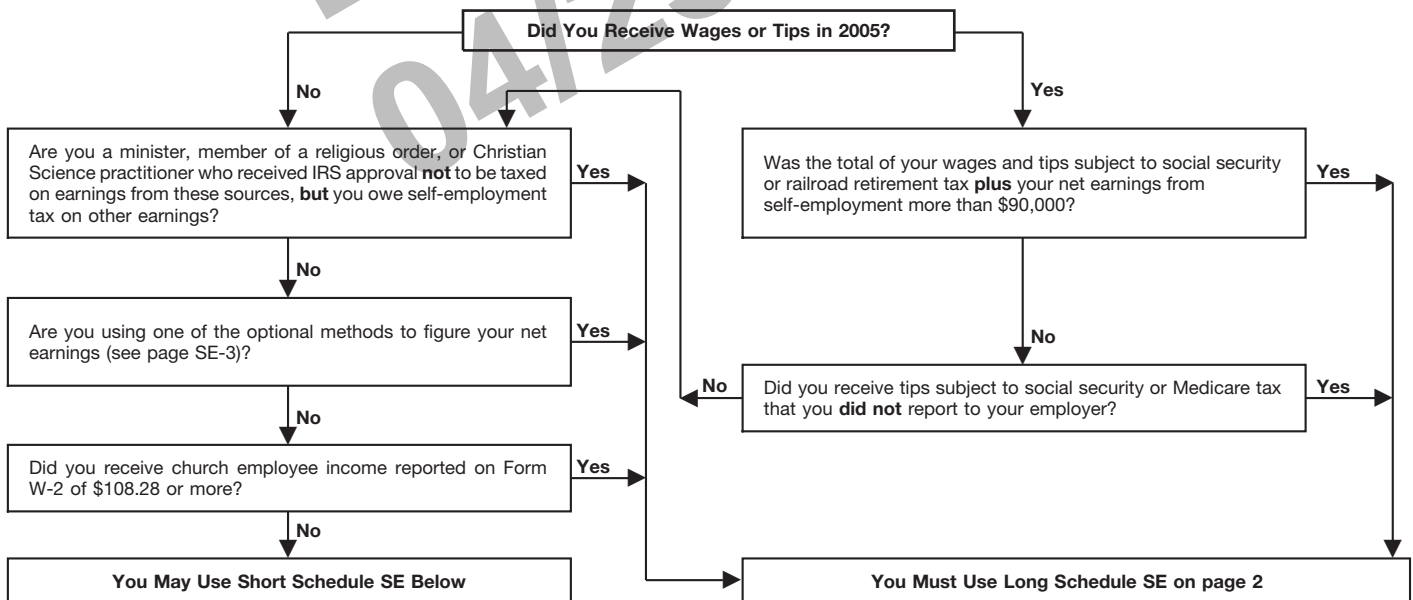
You must file Schedule SE if:

- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order **is not** church employee income (see page SE-1).

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (see page SE-3).

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 58.

May I Use Short Schedule SE or Must I Use Long Schedule SE?



Section A—Short Schedule SE. **Caution.** Read above to see if you can use Short Schedule SE.

| | | | |
|---|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|--|
| 1 | Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A | | |
| 2 | Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report | | |
| 3 | Combine lines 1 and 2 | | |
| 4 | Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶ | | |
| 5 | Self-employment tax. If the amount on line 4 is: • \$90,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 58. • More than \$90,000, multiply line 4 by 2.9% (.029). Then, add \$11,160.00 to the result. Enter the total here and on Form 1040, line 58. | | |
| 6 | Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 27 | 6 | |

Farm Rental Income and Expenses
(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)
▶ Attach to Form 1040. ▶ See instructions on back.

Your social security number

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2005 (see instructions)? ☐ Yes ☐ No**Part I Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

| | | | | |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--|-------------------|
| 1 | Income from production of livestock, produce, grains, and other crops | 1 | | |
| 2a | Cooperative distributions (Form(s) 1099-PATR) | 2a | | 2b Taxable amount |
| 3a | Agricultural program payments (see instructions) | 3a | | 3b Taxable amount |
| 4 | Commodity Credit Corporation (CCC) loans (see instructions): | | | |
| a | CCC loans reported under election | 4a | | |
| b | CCC loans forfeited | 4b | | 4c Taxable amount |
| 5 | Crop insurance proceeds and Federal crop disaster payments (see instructions): | | | |
| a | Amount received in 2005 | 5a | | 5b Taxable amount |
| c | If election to defer to 2006 is attached, check here <input type="checkbox"/> 5d Amount deferred from 2004 | 5d | | |
| 6 | Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions) | 6 | | |
| 7 | Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42. ▶ | 7 | | |

Part II Expenses—Farm Rental Property. Do not include personal or living expenses.

| | | | | | | | | | |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|--|--|----|--------------------------------------------|-----------------------------------------------------------------|-----|--|
| 8 | Car and truck expenses (see Schedule F instructions). Also attach Form 4562 | 8 | | | 21 | Pension and profit-sharing plans | 21 | | |
| 9 | Chemicals | 9 | | | | 22 | Rent or lease: | | |
| 10 | Conservation expenses (see instructions) | 10 | | | | a | Vehicles, machinery, and equipment (see instructions) | 22a | |
| 11 | Custom hire (machine work) | 11 | | | | b | Other (land, animals, etc.). | 22b | |
| 12 | Depreciation and section 179 expense deduction not claimed elsewhere | 12 | | | | 23 | Repairs and maintenance | 23 | |
| 13 | Employee benefit programs other than on line 21 (see Schedule F instructions) | 13 | | | | 24 | Seeds and plants | 24 | |
| 14 | Feed | 14 | | | | 25 | Storage and warehousing | 25 | |
| 15 | Fertilizers and lime | 15 | | | | 26 | Supplies | 26 | |
| 16 | Freight and trucking | 16 | | | | 27 | Taxes | 27 | |
| 17 | Gasoline, fuel, and oil | 17 | | | | 28 | Utilities | 28 | |
| 18 | Insurance (other than health) | 18 | | | | 29 | Veterinary, breeding, and medicine | 29 | |
| 19 | Interest: | | | | | 30 | Other expenses (specify): | | |
| a | Mortgage (paid to banks, etc.) | 19a | | | | a | | 30a | |
| b | Other | 19b | | | | b | | 30b | |
| 20 | Labor hired (less employment credits) (see Schedule F instructions). | 20 | | | | c | | 30c | |
| | | | | | | d | | 30d | |
| | | | | | | e | | 30e | |
| | | | | | | f | | 30f | |
| | | | | | | g | | 30g | |
| 31 | Total expenses. Add lines 8 through 30g ▶ | 31 | | | | | | | |
| 32 | Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 40. If the result is a loss, you must go to line 33 | 32 | | | | | | | |
| 33 | If line 32 is a loss, check the box that describes your investment in this activity (see instructions) | | | | | 33a | <input type="checkbox"/> All investment is at risk. | | |
| | | | | | | 33b | <input type="checkbox"/> Some investment is not at risk. | | |
| | You may need to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E, line 40 | | | | | 33c | | | |

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

| | | | |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------|
| 1 | Maximum amount. See the instructions for a higher limit for certain businesses | 1 | \$105,000 |
| 2 | Total cost of section 179 property placed in service (see instructions) | 2 | |
| 3 | Threshold cost of section 179 property before reduction in limitation | 3 | \$420,000 |
| 4 | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- | 4 | |
| 5 | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5 | |
| 6 | (a) Description of property | (b) Cost (business use only) | (c) Elected cost |
| 7 | Listed property. Enter the amount from line 29 | 7 | |
| 8 | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 | 8 | |
| 9 | Tentative deduction. Enter the smaller of line 5 or line 8. | 9 | |
| 10 | Carryover of disallowed deduction from line 13 of your 2004 Form 4562 | 10 | |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) | 11 | |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 | 12 | |
| 13 | Carryover of disallowed deduction to 2006. Add lines 9 and 10, less line 12 ▶ | 13 | |

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

| | | | |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--|
| 14 | Special allowance for certain aircraft, certain property with a long production period, and qualified New York Liberty Zone property (other than listed property) placed in service during the tax year | 14 | |
| 15 | Property subject to section 168(f)(1) election | 15 | |
| 16 | Other depreciation (including ACRS) | 16 | |

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

| | | | |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2005 | 17 | |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/> | | |

Section B—Assets Placed in Service During 2005 Tax Year Using the General Depreciation System

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|----------------------------------------------------------------------------|---------------------|----------------|------------|----------------------------|
| 19a 3-year property | | | | | | |
| b 5-year property | | | | | | |
| c 7-year property | | | | | | |
| d 10-year property | | | | | | |
| e 15-year property | | | | | | |
| f 20-year property | | | | | | |
| g 25-year property | | | 25 yrs. | | S/L | |
| h Residential rental property | | | 27.5 yrs. | MM | S/L | |
| i Nonresidential real property | | | 39 yrs. | MM | S/L | |

Section C—Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System

| | | | | | | |
|----------------|--|--|---------|----|-----|--|
| 20a Class life | | | | | S/L | |
| b 12-year | | | 12 yrs. | | S/L | |
| c 40-year | | | 40 yrs. | MM | S/L | |

Part IV Summary (see instructions)

| | | | |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--|
| 21 | Listed property. Enter amount from line 28 | 21 | |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr. | 22 | |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs | 23 | |

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

| | | | |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------|
| 1 | Maximum amount. See the instructions for a higher limit for certain businesses | 1 | \$105,000 |
| 2 | Total cost of section 179 property placed in service (see instructions) | 2 | |
| 3 | Threshold cost of section 179 property before reduction in limitation | 3 | \$420,000 |
| 4 | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- | 4 | |
| 5 | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5 | |
| 6 | (a) Description of property | (b) Cost (business use only) | (c) Elected cost |
| 7 | Listed property. Enter the amount from line 29 | 7 | |
| 8 | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 | 8 | |
| 9 | Tentative deduction. Enter the smaller of line 5 or line 8. | 9 | |
| 10 | Carryover of disallowed deduction from line 13 of your 2004 Form 4562 | 10 | |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) | 11 | |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 | 12 | |
| 13 | Carryover of disallowed deduction to 2006. Add lines 9 and 10, less line 12 ▶ | 13 | |

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

| | | | |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--|
| 14 | Special allowance for certain aircraft, certain property with a long production period, and qualified New York Liberty Zone property (other than listed property) placed in service during the tax year | 14 | |
| 15 | Property subject to section 168(f)(1) election | 15 | |
| 16 | Other depreciation (including ACRS) | 16 | |

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

| | | | |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2005 | 17 | |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/> | | |

Section B—Assets Placed in Service During 2005 Tax Year Using the General Depreciation System

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|----------------------------------------------------------------------------|---------------------|----------------|------------|----------------------------|
| 19a 3-year property | | | | | | |
| b 5-year property | | | | | | |
| c 7-year property | | | | | | |
| d 10-year property | | | | | | |
| e 15-year property | | | | | | |
| f 20-year property | | | | | | |
| g 25-year property | | | 25 yrs. | | S/L | |
| h Residential rental property | | | 27.5 yrs. | MM | S/L | |
| i Nonresidential real property | | | 39 yrs. | MM | S/L | |

Section C—Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System

| | | | | | | |
|----------------|--|--|---------|----|-----|--|
| 20a Class life | | | | | S/L | |
| b 12-year | | | 12 yrs. | | S/L | |
| c 40-year | | | 40 yrs. | MM | S/L | |

Part IV Summary (see instructions)

| | | | |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--|
| 21 | Listed property. Enter amount from line 28 | 21 | |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr. | 22 | |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs | 23 | |

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

| | | | |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------|
| 1 | Maximum amount. See the instructions for a higher limit for certain businesses | 1 | \$105,000 |
| 2 | Total cost of section 179 property placed in service (see instructions) | 2 | |
| 3 | Threshold cost of section 179 property before reduction in limitation | 3 | \$420,000 |
| 4 | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- | 4 | |
| 5 | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5 | |
| 6 | (a) Description of property | (b) Cost (business use only) | (c) Elected cost |
| 7 | Listed property. Enter the amount from line 29 | 7 | |
| 8 | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 | 8 | |
| 9 | Tentative deduction. Enter the smaller of line 5 or line 8. | 9 | |
| 10 | Carryover of disallowed deduction from line 13 of your 2004 Form 4562 | 10 | |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) | 11 | |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 | 12 | |
| 13 | Carryover of disallowed deduction to 2006. Add lines 9 and 10, less line 12 ▶ | 13 | |

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

| | | | |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--|
| 14 | Special allowance for certain aircraft, certain property with a long production period, and qualified New York Liberty Zone property (other than listed property) placed in service during the tax year | 14 | |
| 15 | Property subject to section 168(f)(1) election | 15 | |
| 16 | Other depreciation (including ACRS) | 16 | |

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

| | | | |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2005 | 17 | |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/> | | |

Section B—Assets Placed in Service During 2005 Tax Year Using the General Depreciation System

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|----------------------------------------------------------------------------|---------------------|----------------|------------|----------------------------|
| 19a 3-year property | | | | | | |
| b 5-year property | | | | | | |
| c 7-year property | | | | | | |
| d 10-year property | | | | | | |
| e 15-year property | | | | | | |
| f 20-year property | | | | | | |
| g 25-year property | | | 25 yrs. | | S/L | |
| h Residential rental property | | | 27.5 yrs. | MM | S/L | |
| i Nonresidential real property | | | 39 yrs. | MM | S/L | |

Section C—Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System

| | | | | | | |
|----------------|--|--|---------|----|-----|--|
| 20a Class life | | | | | S/L | |
| b 12-year | | | 12 yrs. | | S/L | |
| c 40-year | | | 40 yrs. | MM | S/L | |

Part IV Summary (see instructions)

| | | | |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--|
| 21 | Listed property. Enter amount from line 28 | 21 | |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr. | 22 | |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs | 23 | |

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

| (a) Type of property (list vehicles first) | (b) Date placed in service | (c) Business/investment use percentage | (d) Cost or other basis | (e) Basis for depreciation (business/investment use only) | (f) Recovery period | (g) Method/Convention | (h) Depreciation deduction | (i) Elected section 179 cost |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------------------|----------------------------|--------------------------------------------------------------|------------------------|--------------------------|-------------------------------|---------------------------------|
| 25 Special allowance for qualified New York Liberty Zone listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) | | | | | | 25 | | |
| 26 Property used more than 50% in a qualified business use: | | % | | | | | | |
| | | % | | | | | | |
| | | % | | | | | | |
| 27 Property used 50% or less in a qualified business use: | | % | | | | S/L – | | |
| | | % | | | | S/L – | | |
| | | % | | | | S/L – | | |
| 28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1. | | | | | | 28 | | |
| 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1. | | | | | | | 29 | |

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

| | (a) Vehicle 1 | | (b) Vehicle 2 | | (c) Vehicle 3 | | (d) Vehicle 4 | | (e) Vehicle 5 | | (f) Vehicle 6 | |
|---------------------------------------------------------------------------------------------------|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|
| 30 Total business/investment miles driven during the year (do not include commuting miles) | | | | | | | | | | | | |
| 31 Total commuting miles driven during the year | | | | | | | | | | | | |
| 32 Total other personal (noncommuting) miles driven | | | | | | | | | | | | |
| 33 Total miles driven during the year. Add lines 30 through 32 | | | | | | | | | | | | |
| 34 Was the vehicle available for personal use during off-duty hours? | Yes | No | Yes | No | Yes | No | Yes | No | Yes | No | Yes | No |
| 35 Was the vehicle used primarily by a more than 5% owner or related person? | | | | | | | | | | | | |
| 36 Is another vehicle available for personal use? | | | | | | | | | | | | |

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are **not** more than 5% owners or related persons (see instructions).

| | Yes | No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? | | |
| 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners | | |
| 39 Do you treat all use of vehicles by employees as personal use? | | |
| 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? | | |
| 41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) | | |

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

| (a) Description of costs | (b) Date amortization begins | (c) Amortizable amount | (d) Code section | (e) Amortization period or percentage | (f) Amortization for this year |
|----------------------------------------------------------------------------------------------|---------------------------------|---------------------------|---------------------|------------------------------------------|-----------------------------------|
| 42 Amortization of costs that begins during your 2005 tax year (see instructions): | | | | | |
| | | | | | |
| 43 Amortization of costs that began before your 2005 tax year. | | | | 43 | |
| 44 Total. Add amounts in column (f). See the instructions for where to report. | | | | 44 | |



Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

| | | | |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------|
| 1 | Maximum amount. See the instructions for a higher limit for certain businesses | 1 | \$105,000 |
| 2 | Total cost of section 179 property placed in service (see instructions) | 2 | |
| 3 | Threshold cost of section 179 property before reduction in limitation | 3 | \$420,000 |
| 4 | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- | 4 | |
| 5 | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5 | |
| 6 | (a) Description of property | (b) Cost (business use only) | (c) Elected cost |
| 7 | Listed property. Enter the amount from line 29 | 7 | |
| 8 | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 | 8 | |
| 9 | Tentative deduction. Enter the smaller of line 5 or line 8. | 9 | |
| 10 | Carryover of disallowed deduction from line 13 of your 2004 Form 4562 | 10 | |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) | 11 | |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 | 12 | |
| 13 | Carryover of disallowed deduction to 2006. Add lines 9 and 10, less line 12 ▶ | 13 | |

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| 16 | Other depreciation (including ACRS) | 16 | |

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

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Section B—Assets Placed in Service During 2005 Tax Year Using the General Depreciation System

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|--------------------------------|--------------------------------------|----------------------------------------------------------------------------|---------------------|----------------|------------|----------------------------|
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| b 5-year property | | | | | | |
| c 7-year property | | | | | | |
| d 10-year property | | | | | | |
| e 15-year property | | | | | | |
| f 20-year property | | | | | | |
| g 25-year property | | | 25 yrs. | | S/L | |
| h Residential rental property | | | 27.5 yrs. | MM | S/L | |
| i Nonresidential real property | | | 39 yrs. | MM | S/L | |

Section C—Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System

| | | | | | | |
|----------------|--|--|---------|----|-----|--|
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| b 12-year | | | 12 yrs. | | S/L | |
| c 40-year | | | 40 yrs. | MM | S/L | |

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